

strong, but they want our ability to enforce our financial laws to be weak.

There are those who say correctly that we should not defund the police because we have crime in the streets. But we also have to prevent crime in the suites.

Yet every time a billionaire successfully cheats on his taxes, a member of the Freedom Caucus earns his wings. There are two threats to our ability to collect taxes. Both of them seem to be supported by many on the Republican side.

The first of these is the underfunding of the IRS. For 3 days and 3 long nights, we heard each faction of the Republican Party say how they wanted procedures that would eventually lead to reducing our national debt, and then the first thing they bring to the floor is a bill that increases the national debt by \$1.6 trillion according to six bipartisan Secretaries of the Treasury.

Frankly, I think that estimate is way too low because I have seen tax collection from every side; as a legislator, as a tax administrator and auditor, and as an adviser to private businesses.

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When you conduct audits, you not only bring in money from that taxpayer, but you create an image in that social circle that tax returns need to be filled out accurately and even conservatively. That will no doubt lead to far more tax collection than the \$1.6 trillion that has been estimated.

Keep in mind that working people really can't evade taxes. They get W-2s and 1099s. It is those with complicated tax returns and our large corporations that we are talking about.

Now, with the additional funding the Democrats have provided the IRS, we can finally put "service" back into Internal Revenue Service. Hopefully, they will answer the damn phones.

We need to see one IRS employee for every 2,000 tax returns that are filed. As you can see on this chart, that is what Ronald Reagan had back in 1988. Now, we are close to 3,500 tax returns for every IRS employee. That is untenable. That is why Donald Trump could take outrageous positions in his tax returns. He counted on light audits.

Ronald Reagan paid his taxes and staffed the IRS. Stand with Ronald Reagan and stand with adequate funding for the Internal Revenue Service.

There is a second threat to our ability to collect taxes—it is longer term—and that is the possible rise of cryptocurrency. When somebody tells you what they are, believe them. Cryptocurrency tells you what it is or aspires to be in its name. Cryptocurrency literally means hidden money.

Now, I am the only Member of this House to get a grade of F from the only organization dedicated to crypto advancement that rates Members of this House because I have been trying to ban crypto for over 5 years.

No one has helped me more in that effort than Sam Bankman-Fried, but some will view Sam Bankman-Fried as just one big snake in a crypto Garden of Eden. The fact is, crypto is a garden of snakes.

From the outside, it looks like it is just a token, an electronic pet rock, something to bet on, not because it has any value or use but because you might be able to sell it for even more to somebody else. But longer term investors in crypto are investing in it because they hope it becomes a currency.

How does crypto compete with the dollar, the existing U.S. currency? It is right there in the name. Cryptocurrency means hidden money, and the market for cryptocurrency is tax evaders trying to hide their assets from the IRS.

SHERIFF JOHN D'AGOSTINI SERVED HIS COMMUNITY WELL

The SPEAKER pro tempore. The Chair recognizes the gentleman from California (Mr. McCLINTOCK) for 5 minutes.

Mr. McCLINTOCK. Mr. Speaker, if you want to understand successful law enforcement, the first place to look is the career of El Dorado County Sheriff John D'Agostini.

It is not hard. It was under his leadership—in fact, it was because of his leadership—that the day-to-day operations of his department became the subject of the popular TV series "Sheriffs: El Dorado County" that ran from 2014 to 2019.

It is the very definition of successful policing, pioneered by Sir Robert Peel and perfected and practiced by Sheriff D'Agostini. Ideal police departments are run as extensions of the communities they serve. They work in partnership with local citizens, and this was the heart of Sheriff D'Agostini's success.

I have seen it over and over in action. During the devastating King fire, I watched him at his post even when his own ranch was imminently threatened. During the Caldor fire, he opened that same ranch to the stream of evacuees who had fled the devastation with only the clothes on their backs. I can't tell you the number of times I watched him during these terrifying disasters—always calm, always focused, always reassuring, and omnipresent.

He is loved by his community and his department because he loves them, and that caring is what binds the community to the sheriff's department and exemplified and, indeed, defined his successful record of modern policing.

He was first elected in 2010 by a razor-thin margin of 1,300 votes, but as he proved himself, he became a beloved institution in the community and won reelection overwhelmingly in 2014 and 2018 and would have won by acclamation in 2022, but for the fact that he chose to retire back into the community he has so faithfully served and protected.

They were not all easy years. He lost a deputy to an illegal alien in a marijuana grow in 2019 and became a national figure warning of the dangers that our porous border and sanctuary policies present to communities across America and to those who risk their lives to protect us.

When State bureaucrats ordered businesses to shut down during the COVID hysteria, Sheriff D'Agostini stood up for the constitutional rights of his constituents and refused to destroy their livelihoods. His courageous stand has since been affirmed by the mounting evidence that the lockdowns cost lives, destroyed livelihoods, and did nothing to slow the spread of the disease.

Sheriff D'Agostini worked his way up through the ranks, first graduating from the Sacramento County Sheriff's Academy in 1993. Throughout his career, Sheriff D'Agostini served in numerous positions, including patrol deputy, detective, SWAT team member, narcotics investigator, rangemaster and firearms instructor, and investigator for the Amador County District Attorney's Office.

Sheriff D'Agostini is well known for his many accomplishments and contributions to the community, including his leadership in constructing a new public safety headquarters located in Placerville. This building now provides local law enforcement with emergency operations services, a 911 dispatch center, a morgue, an evidence building, and a special operations and training building, as well as an indoor shooting range and armory.

Mr. Speaker, without law enforcement, there is no law, and without law, there is no civilization, which is why it is impossible to overstate the necessity of our local police departments and the law and order they uphold within our communities.

I am proud today to congratulate John on his numerous accomplishments and his exemplary leadership, and, on behalf of the grateful citizens across El Dorado County, thank him for his extraordinary service.

El Dorado County has been extremely fortunate to have had his leadership for these past 12 years. Although he isn't going anywhere—he is retiring right back into the community that raised him—and although his successor is well prepared under his tutelage to carry on his successful policies, that won't stop us from missing him anyway in the role that he defined and the responsibilities that he discharged so well.

COMMITMENT TO THE BIG FIRST

The SPEAKER pro tempore. The Chair recognizes the gentleman from Kansas (Mr. MANN) for 5 minutes.

Mr. MANN. Mr. Speaker, in my first remarks before the 118th Congress, I rise today to share with you what I learned from my first term representing the Big First District of Kansas and how I will respond over the next 2 years.

I grew up on the farm south of Quinter, Kansas, that has been in my family for five generations. The house my parents live in and the house I grew up in is the same house my great-great-grandfather ordered from a Montgomery Ward catalog in the early 1900s. Growing up there meant that I spent thousands of hours on a tractor working in fields and on horseback doctoring cattle in our family feed yard.

I think of the Big First as the pilot light of America because the values that make America great are still alive and well there. People in the Big First are good people who carry a pioneering spirit with them, the same way those who settled my State did over 160 years ago. We know one another, look out for one another, and sacrifice for one another. We are farmers and ranchers, feedlot managers, businessowners, lenders, bankers, teachers, doctors, nurses, and parents.

Over the last 2 years, I did a lot of listening. I held listening sessions each month. I received tens of thousands of calls, emails, and letters from Kansans. I hosted leaders and other Members of Congress in the district to listen with them. I hosted townhalls 126 times over the last 2 years, and I am gearing up to start my 2023 townhall tour again next week.

As I travel across the district, I hear concerns about inflation, the border crisis, Big Government, sweeping executive orders, out-of-control government spending, sky-high taxes, and the infringement on basic rights like the Second Amendment and the right to life.

I have long said, if it matters to a Kansan, it matters to me. In response to what I heard over the last 2 years and to what I have seen while serving in Congress, I developed my "Commitment to the Big First." It is a roadmap for the 118th Congress that gets America back on track, advocates for agriculture, and advances our Kansas conservative values.

My "Commitment to the Big First" details plans for an economy that is strong, a nation that is safe, a future that is built on freedom, and a government that is accountable. It is a plan for a balanced budget and a strengthened supply chain, for lower taxes and a secure southern border, for a robust police and military, for a comprehensive reauthorization of the farm bill and strengthened crop insurance, for a maintained stepped-up basis tax provision and global food security legislation that stops wars before they start.

Senator Bob Dole once told me about the Kansas approach: honesty; hard work; respect for your roots; service; simplicity; genuine, thoughtful care for people; and common sense. My "Commitment to the Big First" is a plan for commonsense solutions to the complex problems that America faces today.

I wasted no time implementing this commitment. On Monday, I reintroduced the More Accountability is Necessary Now Acts, or the MANN Acts.

The MANN Acts are six pieces of legislation that will hold the Biden administration accountable, demand transparency from Washington, fight unconstitutional executive orders, and push back against Federal Government overreach.

The MANN Acts require the executive branch to notify the American public and Congress of its intent to issue any new executive orders pertaining to agriculture, energy, the environment, pro-life provisions, the Second Amendment, and immigration.

Single-party rule here in Washington, D.C., is over. The American people gave Republicans control of the House for a reason. They are tired of seeing their tax dollars wasted, their rights violated, and the laws of our land dictated by executive orders from the White House.

The MANN Acts and my "Commitment to the Big First" are just the first steps toward executing on a plan that America has demanded of us.

When we get into the middle of issues, roll up our sleeves, get to work, listen to those around us, and do the heavy lifting, we gain perspective and better results. That is what I learned in the Big First.

I refuse to be stapled to my desk in Washington, D.C. I will continue to spend time thinking, praying, and reflecting on how best to serve the people in my district.

I did not come to Congress to be a caretaker of the slow demise of America. I am here to fight and to work to make America stronger. I really believe that our brightest days are yet to come.

CELEBRATING THE LIFE OF ROBERT BOWLES, JR.

The SPEAKER pro tempore. The Chair recognizes the gentleman from Georgia (Mr. CARTER) for 5 minutes.

Mr. CARTER of Georgia. Mr. Speaker, I rise today to celebrate the life of Robert Bowles, Jr., a loving father, husband, and leader from the great State of Georgia.

Robert was a proud graduate of the University of Georgia School of Pharmacy. He was the owner and pharmacist at Big C Discount Drugs of Thomaston until his retirement.

Robert devoted his professional life to God, his customers, his community, his family, and to both the Georgia Pharmacy Association and the National Community Pharmacists Association.

He was responsible for initiating one of the first successful diabetic care programs in the community pharmacy area.

Robert is the past president of the Georgia Pharmacy Association, where he served on almost every committee that existed.

He was the recipient of many State and national awards during his career, including the Bowl of Hygeia and the Larry L. Braden Meritorious Service Award.

Robert's impact on our State will be felt for generations to come. He will be dearly missed.

HONORING BRIAN TUTEN AND ED LIVINGSTON

Mr. CARTER of Georgia. Mr. Speaker, I rise to honor Brian Tuten and Ed Livingston. Brian and Ed are trainers for Benedictine Military School in Savannah, Georgia.

In October, during a Benedictine football practice, a player experienced a cardiac event. Brian and Ed jumped into action immediately to save the young boy's life. They performed life-saving CPR and deployed an AED until the ambulance arrived.

Luckily for the player, he is now making a full recovery.

If it had not been for the quick action of both Brian and Ed, this situation could have been much worse.

Thank you both for your service and dedication to our community and our district. You are both heroes.

CELEBRATING THE CAMDEN COUNTY SHERIFF'S OFFICE

Mr. CARTER of Georgia. Mr. Speaker, I rise today to recognize the Camden County Sheriff's Office for their hard work in finding a young man who went missing in Camden County during a hunting trip.

Camden County Sheriff's Office did not act alone. They had the help of the Georgia Department of Natural Resources, McIntosh Fire and Rescue, and the McIntosh Sheriff's Office.

The sheriff's department found the man after he had been missing for 3 days. Authorities were worried because temperatures were dropping into the low 30s overnight. Luckily for the hunter, law enforcement worked quickly and efficiently to locate him. The hunter was evaluated by medical personnel and then returned home to his family.

None of this would be possible without the quick action of our wonderful law enforcement in the First Congressional District of Georgia.

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RECOGNIZING TERRY COLLEGE STUDENTS

Mr. CARTER of Georgia. Mr. Speaker, I rise today to recognize and honor Terry College's first-place win at the National Black MBA Association Undergraduate Business Case Competition.

Terry College is a premier business school located at my alma mater, the University of Georgia, home of the national champions Georgia Bulldogs.

Terry College students, Kevin Kamau, Sophia Ige, Lauryn Sanders, and Phillip Ellington were a part of the team that won first place in the competition.

The national case competition is a hands-on student consulting experience that provides undergraduates early exposure to MBA-level business case strategy. The program also allows students to be considered for competitive summer internship opportunities.

Their team, the first to represent Terry College at the National Black MBA Association Undergraduate Business Case Competition, was tasked